



PATENT APPLICATION

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

ATTN: OFFICE OF
PUBLICATIONS

In re the Application of

Notice of Allowance Mailed
06/09/2006 - Confirmation No. 2565

Noriyuki ITO et al.

Group Art Unit: 2565

Application No.: 10/827,305

Examiner: T. NGUYEN

Filed: April 20, 2004

Docket No.: 112869.01

For: METHOD FOR FABRICATING THIN FILM MAGNETIC HEAD (AS AMENDED)

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

The following comments are made in response to the Examiner's Reasons for Allowance contained in the June 9, 2006, Notice of Allowance. The Issue Fee is being paid concurrently herewith.

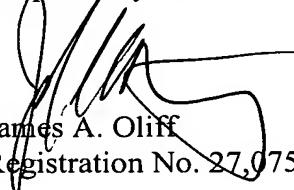
In the statement of Reasons for Allowance, the Examiner indicated that "the prior art does not teach all of the limitations of the claimed invention, including:" and then proceeded to set forth several limitations of allowed independent claim 5. The first quoted limitation included "... so that the difference in surface level between the magnetoresistive effective element film and the first and the second longitudinal bias-applying films is set within +20 nm."

However, for clarification, Applicants respectfully point out that the limitation in claim 5 is stated as the difference is set within "+20 nm." That is, while the Notice of

Allowance refers to a range of only plus 20 nm, claim 5 actually sets forth a range of plus or minus 20 nm.

Should the Examiner have any questions regarding this communication, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,



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JAO:JSA

Date: July 17, 2006

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